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6 IN THE UNITED STATES DISTRICT COURT FOR THE  
7 EASTERN DISTRICT OF CALIFORNIA

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9 UNITED STATES OF AMERICA, ) No. CV-F-05-258 REC/DLB  
10 )  
11 Petitioner, ) ORDER DEEMING RESPONDENT'S  
12 vs. ) "NOTICE OF APPEAL OF  
13 ) MAGISTRATES FINDINGS [sic]  
14 JEAN ANNETTE LIASCOS, ) AND RECOMMENDATIONS [sic]"  
15 Respondent. ) TO BE OBJECTIONS TO FINDINGS  
16 \_\_\_\_\_) AND RECOMMENDATION;  
 ) ENFORCING IRS SUMMONS AND  
 ) DIRECTING RESPONDENT TO  
 ) APPEAR ON FRIDAY, JUNE 17,  
 ) 2005 AT 9:00 A.M. IN  
 ) COURTROOM 5  
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19 On May 10, 2005, the United States Magistrate Judge issued a  
20 recommendation that the IRS summons issued against respondent be  
21 enforced and that respondent be ordered to appear at a hearing  
22 for the purpose of complying with the summons, during which hearing  
23 the validity of any claim of the privilege against self-  
24 incrimination to questions posed to respondent or to documents  
25 subject to the summons also may be determined.

26 On May 19, 2005, respondent filed a "Notice of Appeal of

1 Magistrates Findings [sic] and Recmmendations [sic] Re: Tax  
2 Summons Enforcement, and Order Re: Privilege Logs."<sup>1</sup> The court  
3 deems this "Notice of Appeal" to be respondent's objections to  
4 recommendation pursuant to Rule 72-303(b), Local Rules of  
5 Practice.

6 The court has reviewed the record herein and concurs with  
7 the recommendation.

8 ACCORDINGLY:

9 1. The IRS summons issued to respondent Jean Annette  
10 Liascos is enforced.

11 2. Respondent Jean Annette Liascos shall appear before  
12 Revenue Agent Fred Chynoweth, his designated representatives  
13 and/or counsel in Courtroom 5, 1130 "O" Street, Fresno,  
14 California, on Friday, June 17, 2005 at 9:00 a.m., there to be  
15 sworn, to give testimony, and to produce for examining and  
16 copying the books, checks, records, papers and other data  
17 demanded by the summons. The examination shall continue in the  
18 same place on July 11, 2005, at a time to be set in writing by  
19 Revenue Agent Chynoweth or his designee. At the hearing before  
20 Magistrate Judge Beck, any issues regarding the Fifth Amendment  
21 privilege against self-incrimination will be ruled on by  
22 Magistrate Judge Beck and the hearing will proceed.

23 ///

24 \_\_\_\_\_  
25 <sup>1</sup>Although respondent's "Notice of Appeal" refers to an "Order  
26 Re: Privilege Log", no such Order has been signed by the Magistrate  
Judge and filed in this action.

1 IT IS SO ORDERED.

2 **Dated:** May 23, 2005  
668554

/s/ Robert E. Coyle  
UNITED STATES DISTRICT JUDGE

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